

**ACCOUNTING**

Funding history at a glance:

<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Budgeted</u>	<u>FY 2012 Recommended</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
\$214,198	\$231,373	\$233,951	\$220,007	\$211,721	(\$8,286)	(3.77)

Included:

1. 2% cost of living adjustment for full-time employees, effective 11/1/2011

FUND #100 \* ACCOUNTING \*

		----- Prior Years -----			----- Current Year -----		--2011/2012 Budget Year----		
		Expenditure 2007/2008	Expenditure 2008/2009	Expenditure 2009/2010	Adopted Budget	Actual On 2011/01	Department Request	County Admin Recommends	Adopted Budget
012430	* ACCOUNTING *								
012430-1100	SALARIES & WAGES REGULAR	156,268	169,653	169,653	140,916	93,714	142,687	142,687	
012430-1300	PART-TIME SALARIES	4,661							
012430-1320	ANNUAL LEAVE				11,876	14,381			
012430-1325	SICK LEAVE				5,000	5,000			
012430-2100	FICA	12,099	12,823	12,792	12,071	6,675	10,916	10,916	
012430-2210	RETIREMENT	10,142	16,660	17,881	15,896	10,571	16,095	16,095	
012430-2215	RETIREMENT - EMPLOYEE SHARE	7,813	8,483	8,483	7,046	4,686	7,135	7,135	
012430-2300	HOSPITAL PLAN	15,125	16,535	18,275	20,112	16,095	27,864	27,864	
012430-2400	GROUP INSURANCE	1,563	1,391	1,005	1,565	263	400	400	
012430-2600	UNEMPLOYMENT INSURANCE	126	120	187		62			
012430-2700	WORKER'S COMPENSATION	184	281	231		170			
012430-3170	CONTRACTUAL SERVICES					15,220			
012430-3310	REPAIR & MAINTENANCE	50							
012430-3600	ADVERTISING	1,198	1,087	1,723	1,100		700	700	
012430-5210	POSTAL SERVICES	2,650	1,675	1,623	2,300	2,200	2,300	2,300	
012430-5230	TELECOMMUNICATIONS	707	758	751	825	416	825	825	
012430-5500	TRAVEL CONVENTION, EDUCATION	51	63			64	1,475	1,475	
012430-5810	DUES & MEMBERSHIP	35	35			10	24	24	
012430-6001	OFFICE SUPPLIES	1,436	1,718	1,347	1,300	748	1,300	1,300	
012430-6012	BOOKS AND SUBSCRIPTIONS								
012430-8201	EQUIPMENT	90	91			581			
	--TOTAL DEPARTMENT--	214,198	231,373	233,951	220,007	170,856	211,721	211,721	
TOTAL - * ACCOUNTING *		214,198	231,373	233,951	220,007	170,856	211,721	211,721	
TOTAL FOR FUND		214,198	231,373	233,951	220,007	170,856	211,721	211,721	
FINAL TOTAL		214,198	231,373	233,951	220,007	170,856	211,721	211,721	

NAME	POSITION	DATE HIRED	YEARS OF SERVICE **	GRADE	SALARY LOW 2011-	RANGE HIGH 2012	2010-2011 CURRENT SALARY	PROPOSED PAY PLAN 2011-2012 ACTUAL COST
<b>ACCOUNTING</b>								
LOWE, LYNETTE	FINANCE DIRECTOR	08/16/10	1	37	65,144	100,973	67,650	68,552
STEELE, JUNE	ACCOUNTANT	05/18/92	19	26	38,088	59,037	46,863	47,488
ANDERSON, MELISSA	ACCOUNT CLERK	10/16/07	3	18	25,780	39,959	26,296	26,647
								142,687

\*\* To calculate years of service, employee must be employed prior to September of any year.

		----- Prior Years -----			----- Current Year -----		--2011/2012 Budget Year--		
		Expenditure	Expenditure	Expenditure	Adopted	Actual On	Department	County Admin	Adopted
		2007/2008	2008/2009	2009/2010	Budget	2010/12	Request	Recommends	Budget
12430	* ACCOUNTING *								
12430-1100	SALARIES & WAGES REGULAR	156,268	169,653	169,653	140,916	70,246	142,687	142,687	
12430-1300	PART-TIME SALARIES	4,661					0	0	
12430-1320	ANNUAL LEAVE				11,876	14,381	0	0	
12430-1325	SICK LEAVE				5,000	5,000	0	0	
12430-2100	FICA	12,099	12,823	12,792	12,071	5,017	10,916	10,916	
12430-2210	RETIREMENT	10,142	16,660	17,881	15,896	7,924	16,095	16,095	
12430-2215	RETIREMENT - EMPLOYEE SHARE	7,813	8,483	8,483	7,046	3,512	7135	7135	
12430-2300	HOSPITAL PLAN	15,125	16,535	16,275	20,112	11,835	27864	27864	
12430-2400	GROUP INSURANCE	1,563	1,391	1,005	1,565	197	400	400	
12430-2600	UNEMPLOYMENT INSURANCE	126	120	187		62	0	0	
12430-2700	WORKER'S COMPENSATION	184	281	231		170	0	0	
12430-3170	CONTRACTUAL SERVICES					15,220	0	0	
12430-3310	REPAIR & MAINTENANCE	50					0	0	
12430-3600	ADVERTISING	1,198	1,087	1,723	1,100		700	700	
12430-5210	POSTAL SERVICES	2,650	1,675	1,623	2,300	2,200	2300	2300	
12430-5230	TELECOMMUNICATIONS	707	758	751	825	299	825	825	
12430-5500	TRAVEL CONVENTION, EDUCATION	51	63			64	1475	1475	
12430-5810	DUES & MEMBERSHIP	35	35			10	24	24	
12430-6001	OFFICE SUPPLIES	1,436	1,718	1,347	1,300	412	1300	1300	
12430-6012	BOOKS AND SUBSCRIPTIONS						0	0	
12430-6201	EQUIPMENT	90	91			79	0	0	
	--TOTAL DEPARTMENT--	214,198	231,373	233,951	220,007	136,628			
TOTAL - * ACCOUNTING *		214,198	231,373	233,951	220,007	136,628			
TOTAL FOR FUND		214,198	231,373	233,951	220,007	136,628			
FINAL TOTAL		214,198	231,373	233,951	220,007	136,628			

L. Lowe - F - 1030  
J. Steele - D - 757  
M. Anderson - S - 535  
2322  
x 12  
27,864

BAI training ?? } 500

CPA License 24<sup>00</sup>

675

Continuing Professional Education  
for CPA License 300<sup>00</sup>

Virginia Contracting Officer (VCO) 375<sup>00</sup>

300

Comprehensive Svcs Act - training - 2 times per  
Travel - Home Consortium meeting  
every month - Suffolk  
Local Choice Training for Health Ins Program  
VCO training in Hampton VA in  
2012